

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'DB': NEW DELHI**

**BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

ITA No.70/DDN/2023, A.Y. 2018-19

Deepak Mehta Ganga Pur Gosain, Escort Farm Kundeshwari Kashipur, Uttarakhand, 244713 PAN : ACCPM4219M (Appellant)	Vs.	Income Tax officer, Ward 2(2)(1), Kashipur (Respondent)
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Appellant by	Dr. Rakesh Gupta, Adv.
Respondent by	Sh. Amar Pal Singh, Sr. DR

Date of Hearing	11/02/2025
Date of Pronouncement	11/02/2025

ORDER

PER AVDHESH KUMAR MISHRA, AM

The appeal filed by the assessee is directed against the order dated 31.07.2023 of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), New Delhi [In Short 'the CIT(A)'].

2. The assessee has filed an application dated 13.01.2025 for withdrawal of appeal as the assessee has opted to settle the issues

under the Vivad se Vishwas Scheme, 2024 [in short 'VSVS']. The assessee has placed on record copy of Form No. 3 filed under VSVS, 2024. The ld. counsel for assessee prayed for liberty to revive appeal in case application of assessee fails to mature for any reason under Vivad se Vishwas Scheme, 2024.

3. The ld. Sr. DR raised no objection to withdrawal of appeal by the assessee.

4. Heard. In light of application made by the assessee, appeal of assessee for A.Y 2018-19 is dismissed as withdrawn as assessee has opted to settle the issue under Vivad se Vishwas Scheme. Liberty is granted to assessee to revive the appeal in case application of assessee under Vivad se Vishwas Scheme, 2024 fails to mature.

5. In view of the above, the appeal of the assessee stands dismissed as withdrawn.

Order pronounced in open Court on 11th February, 2025

Sd/-

(VIKAS AWASTHY)
JUDICIAL MEMBER

Sd/-

(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER

Dated: 11/02/2025

Binita, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. Sr. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI